

(A) LEVY.

WHEN THE SANITARY COMMISSION HAS DETERMINED A BENEFIT ASSESSMENT, AND EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE SANITARY COMMISSION SHALL LEVY A BENEFIT ASSESSMENT, SO THAT THE LEVY WILL BE EFFECTIVE ON THE JULY 1 THAT NEXT FOLLOWS THE FIRST MARCH 31 THAT OCCURS ON OR BEFORE WHICH THE CONSTRUCTION IS COMPLETED ON THE PROJECT FOR WHICH THE BENEFIT ASSESSMENT IS MADE.

(B) LEVY IN ALLEGANY COUNTY FOR PART OF YEAR.

(1) THE ALLEGANY COUNTY SANITARY COMMISSION MAY MAKE THE LEVY OF A BENEFIT ASSESSMENT EFFECTIVE ON THE DATE ON WHICH THE CONSTRUCTION IS COMPLETED ON THE PROJECT FOR WHICH THE BENEFIT ASSESSMENT IS MADE.

(2) IF THE ALLEGANY COUNTY SANITARY COMMISSION MAKES A LEVY ON THE DATE ON WHICH THE CONSTRUCTION IS COMPLETED, IT SHALL PRORATE THE LEVY ON THE BASIS OF THE BENEFIT ASSESSMENT FOR AN ENTIRE YEAR AND THE TIME REMAINING UNTIL JULY 1.

(C) LIEN ON PROPERTY.

WHILE UNPAID, BENEFIT ASSESSMENTS AND OTHER CHARGES ARE A LIEN ON THE PARCEL FOR WHICH MADE.

(D) PRIORITY OF LIEN.

THE LIEN GRANTED BY THIS SECTION IS SUBORDINATE ONLY TO STATE TAXES AND MUNICIPAL TAXES.

(E) PUBLIC RECORD OF LIENS.

(1) AS TO EACH LIEN THAT ARISES AGAINST A PARCEL IN THE DISTRICT, THE SANITARY COMMISSION SHALL KEEP A PUBLIC RECORD THAT:

(I) IDENTIFIES THE OWNERS OF THE PARCEL;

(II) DESCRIBES THE PARCEL AND GIVES ANY LOT NUMBER OF RECORD THAT APPLIES TO THE PARCEL; AND

(III) SHOWS THE AMOUNT OF THE LIEN.

(2) THE SANITARY COMMISSION SHALL FILE THE RECORD OF LIENS AMONG THE LAND RECORDS OF THE COUNTY WHERE THE PARCEL IS LOCATED.

(3) THE RECORD OF LIENS SHALL BE LEGAL NOTICE OF ALL EXISTING LIENS IN THE DISTRICT.

(F) ENFORCEMENT OF LIEN.